

TELEWORKING APPROVAL FORM

Section 48-7-29.11 of the Official Georgia Code Annotated establishes an income tax credit for employers who permit their employees to begin to telework. Employees who were teleworking prior to July 1, 2007 are not eligible for this credit.

The credit is 100% (if the telework agreement requires the participating employee to telework at least 12 days per month and the principal place of business is located in an area designated by the United States Environmental Protection Agency as a “nonattainment” area), 75% (if the telework agreement requires the participating employee to telework at least 12 days per month), or 25% (if the telework agreement requires the participating employee to telework at least 5 days per month) of the cost of the eligible telework expenses incurred, up to \$1,200 per participating employee, pursuant to a telework agreement.

Form IT-TW must be postmarked between September 1 and October 31 of the year preceding the calendar year for which the tax credit is to be earned. Any Form IT-TW postmarked after October 31 will be denied. (See O.C.G.A. § 48-7-29.11 (e)(1))

| | |
|---|---|
| Name | Federal Employer Identification Number |
| Street Address | Type of Business: <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership/LLC <input type="checkbox"/> C Corporation ? Other(Specify) _____ |
| City, State and Zip Code | Tax Year |
| Contact Person | Telephone number of contact person |
| Principal Place of Business (Address if different address than above) | Principal Place of Business (County, City, State, and Zip Code) |

A. Calculation of Credit

| | 100% Nonattainment Area + At Least 12 Days | 75% At Least 12 Days | 25% At Least 5 Days |
|--|---|----------------------------|---------------------------|
| 1. Total eligible telework expenses (capped at \$1,200 per participating employee) | _____ | _____ | _____ |
| 2. Number of participating employees | _____ | _____ | _____ |
| 3. Multiply Line 1 by the applicable percentage (100%, 75%, or 25%) for credit amount | _____ | _____ | _____ |
| 4. Enter total credit amount (sum of Line 3) | _____ | _____ | _____ |

Please attach a listing of the estimated eligible telework expenses for each participating employee.

If you conducted a telework assessment on or after July 1, 2007 please complete Section B of this form.

B. Calculation of Telework Assessment Credit

An employer who conducts a telework assessment on or after July 1, 2007 is allowed a credit in the calendar year of implementation of the employer's formal telework program for 100% of the cost of preparing the assessment, up to a maximum credit of \$20,000.00 per employer. This credit is intended to include program planning expenses, including direct program development and training cost, raw labor cost, and professional consulting fees; the credit shall not include expenses included in the eligible telework expenses. This credit shall be allowed only once per employer.

- | | |
|--|----------------------|
| 1. Program development and training cost | _____ |
| 2. Raw labor cost | _____ |
| 3. Professional consulting fees | _____ |
| 4. Other (please explain in attachment) | _____ |
| 5. Add lines 1, 2, 3, and 4 | _____ |
| 6. Maximum Allowable Credit | _____ \$20,000 _____ |
| 7. Enter the lesser of line 5 or 6 | _____ |
| 8. Enter the amount from line 4 of Section A | _____ |
| 9. Add lines 7 and 8 for credit amount | _____ |

Please attach a detailed listing of all actual or estimated program planning expenses.

C. CERTIFICATION BY APPLICANT

Applicant hereby certifies that the eligible telework expenses in Section A of this form would not have been incurred but for the availability of the teleworking credit. Applicant also certifies that all information contained above and in exhibits attached hereto are true to his/her best knowledge and belief and are submitted for the purpose of obtaining approval from the Commissioner.

Date: _____

Applicant: _____

By: _____

Signature of Authorized Officer

Title: _____

Phone Number: _____

D. For Department Use Only

Based on the two million dollar cap and the estimated expenditures submitted, you have been approved and allocated _____ teleworking credit for calendar year _____.

Approved by _____ Date Approved _____

Teleworking credit claimed on a tax return must be based on actual expenses.

If the teleworking credit is claimed on a tax return, the expenses and/or cost included in the teleworking credit cannot be the subject of a deduction from income claimed by the employer in any tax year.

Approval of the teleworking credit is subject to audit by the Georgia Department of Revenue's Compliance Division.

Upon approval by the Commissioner, a signed copy of Form IT-TW will be returned to you. Please attach copies of the approval Form IT-TW to your Georgia income tax return when claiming the teleworking credit.

Submit application to:

**Georgia Department of Revenue
Telework Credit
1800 Century Blvd NE
Suite 15322
Atlanta, GA 30345**